

Message Text

LIMITED OFFICIAL USE

PAGE 01 BRUSSE 05227 161402Z
ACTION EUR-12

INFO OCT-01 ISO-00 AID-05 CEA-01 CIAE-00 COME-00 EB-08
FRB-03 INR-10 NSAE-00 SP-02 STR-07 TRSE-00 LAB-04
SIL-01 OMB-01 L-03 SS-15 NSC-05 PA-01 USIA-06
/085 W

-----007088 170121Z /62

R 161400Z MAR 78
FM AMEMBASSY BRUSSELS
TO SECSTATE WASHDC 5522
INFO AMEMBASSY LONDON
AMEMBASSY PARIS
AMEMBASSY COPENHAGEN

LIMITED OFFICIAL USE BRUSSELS 05227

USEEC

PARIS FOR USOECD

E.O. 11652: N/A
TAGS: EFIN, DA, EEC
SUBJECT: DANISH TAXATION OF MNES

REF: (A) STATE 58680, (B) COPENHAGEN 853
(C) 77 BRUSSELS 19249, (D) 77 EC BRUSSELS A-92

1. IN RESPONSE QUERY REF A, THERE IS AT PRESENT NO EC
DIRECTIVE GOVERNING OR HARMONIZING TRANSFER PRICING
TAX LAW IN THE COMMUNITY. ONLY RELEVANT DIRECTIVE, ON
MUTUAL ASSISTANCE IN AREA OF DIRECT TAXATION (ADOPTED
DECEMBER 19 - REF C), PROVIDES FOR PERMANENT EX-
CHANGE OF INFORMATION ON NATIONAL EXPERIENCE IN THIS
REGARD. THIS EXCHANGE INTENDED TO LAY GROUNDWORK FOR
FUTURE COMMISSION PROPOSAL HARMONIZING NATIONAL
PRACTICES. SECOND PROPOSED DIRECTIVE (NOT YET EN-
LIMITED OFFICIAL USE

LIMITED OFFICIAL USE

PAGE 02 BRUSSE 05227 161402Z

ACTED) WOULD ELIMINATE DOUBLE TAXATION AMONG MEMBER
STATES WHICH MIGHT ARISE FROM INCONSISTENT NATIONAL
PRACTICES (REF D).

2. COMMISSION COMPANY LAW OFFICIALS HAVE TOLD US
THEY ARE CONSIDERING HOW ARTICLE 58 OF THE EEC
TREATY MAY APPLY TO THE DANISH TAX ADMINI-

STRATION BOARD DECISION. ARTICLE 58 PROHIBITS DISCRIMINATION AGAINST COMPANIES DULY INCORPORATED UNDER THE LAWS OF A MEMBER STATE AND HAVING THEIR REGISTERED OFFICE, CENTRAL ADMINISTRATION OR PRINCIPAL PLACE OF BUSINESS WITHIN THE EC. MORRIS

LIMITED OFFICIAL USE

NNN

Message Attributes

Automatic Decaptioning: Z
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TAX LAW, BUSINESS FIRMS, REGIONAL ORGANIZATIONS
Control Number: n/a
Copy: SINGLE
Draft Date: 16 mar 1978
Decaption Date: 20 Mar 2014
Decaption Note: 25 YEAR REVIEW
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978BRUSSE05227
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780118-0286
Format: TEL
From: BRUSSELS USEEC
Handling Restrictions:
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t19780362/aaaacaex.tel
Line Count: 67
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 672b4bc6-c288-dd11-92da-001cc4696bcc
Office: ACTION EUR
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: ONLY
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: ONLY
Reference: 78 STATE 58680, 78 COPENHAGEN 853, 77 BRUSSELS 19249, 77 EC BRUSSELS A-92
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 3314696
Secure: OPEN
Status: NATIVE
Subject: DANISH TAXATION OF MNES
TAGS: EFIN, DA, EEC
To: STATE USOECD
Type: TE
vdkgvkey: odbc://SAS/SAS.dbo.SAS_Docs/672b4bc6-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
US Department of State
EO Systematic Review
20 Mar 2014
Markings: Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014